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This listing does not affect the legal status  
of any document published in this issue. Detailed  
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Pennsylvania—Insurance Company of North America.  
Harrisburg—1300 Plaza West, 1300 Market Street, Lemoyne, PA 17043.  
Philadelphia—625 Walnut Street, Philadelphia, PA 19105.  
Pittsburgh—I.N.A. Building, Parkway Center, 875 Greentree Road, Pittsburgh, PA 15220.  
Suburban Philadelphia—131 West Wayne Avenue, Wayne, PA 19087.  
Rhode Island—American Universal Insurance Co., 114 Wayland Avenue, Box 6328, Providence, RI 02904.

§ 1931.1 [Amended]

2. In paragraph (b) of § 1931.1, the list of States eligible for the sale of crime insurance is revised to read as follows:

Connecticut.	Missouri.
District of Columbia.	New York.
Illinois.	Ohio.
Maryland.	Pennsylvania.
Massachusetts.	Rhode Island.

(Sec. 1237, 82 Stat. 566; 12 U.S.C. 1749bbb-17)

*Effective date.* These regulations shall be effective August 1, 1971.

GEORGE K. BERNSTEIN,  
Federal Insurance Administrator.

[FR Doc.71-10994 Filed 7-30-71;8:51 am]

## Title 25—INDIANS

### Chapter I—Bureau of Indian Affairs, Department of the Interior

#### SUBCHAPTER O—RIGHTS-OF-WAY—ROADS

#### PART 161—RIGHTS-OF-WAY OVER INDIAN LANDS

##### Consent of Landowners; Power Projects

JULY 27, 1971.

The authority to issue regulations is vested in the Secretary of the Interior by sections 161, 463, and 465 of the Revised Statutes (5 U.S.C. 301; 25 U.S.C. 2 and 9).

Beginning on page 8520 of the FEDERAL REGISTER of May 7, 1971 (36 F.R. 8520), there was published a notice of proposed rule making to revise §§ 161.3 and 161.27 of Part 161 to Title 25 of the Code of Federal Regulations relating to the consent of landowners to grants of rights-of-way and power projects.

Interested persons were given 30 days in which to submit written comments, suggestions, or objections regarding the proposed regulations.

No objections have been received and the proposed regulations are hereby adopted without change and are set forth below.

The revised sections of Part 161 shall become effective 30 days from the date of their publication in the FEDERAL REGISTER.

LOUIS R. BRUCE,  
Commissioner.

As revised, §§ 161.3 and 161.27 read as follows:

#### § 161.3 Consent of landowners to grants of rights-of-way.

(a) No right-of-way shall be granted over and across any tribal land, nor shall any permission to survey be issued with respect to any such lands, without the prior written consent of the tribe.

(b) Except as provided in paragraph (c) of this section, no right-of-way shall be granted over and across any individually owned lands, nor shall any permission to survey be issued with respect to any such lands, without the prior written consent of the owner or owners of such lands and the approval of the Secretary.

(c) The Secretary may issue permission to survey with respect to, and he may grant rights-of-way over and across individually owned lands without the consent of the individual Indian owners when (1) the individual owner of the land or of an interest therein is a minor or a person non compos mentis, and the Secretary finds that such grant will cause no substantial injury to the land or the owner, which cannot be adequately compensated for by monetary damages; (2) the land is owned by more than one person, and the owners or owner of a majority of the interests therein consent to the grant; (3) the whereabouts of the owner of the land or an interest therein are unknown, and the owners or owner of any interests therein whose whereabouts are known, or a majority thereof, consent to the grant; (4) the heirs or devisees of a deceased owner of the land or an interest therein have not been determined, and the Secretary finds that the grant will cause no substantial injury to the land or any owner thereof; (5) the owners of interests in the land are so numerous that the Secretary finds it would be impracticable to obtain their consent, and also finds that the grant will cause no substantial injury to the land or any owner thereof.

#### § 161.27 Power projects.

(b) All applications, other than those made by power-marketing agencies of the Department of the Interior, for authority to survey, locate, or commence construction work on any project for the generation of electric power, or the transmission or distribution of electrical power of 66 kv. or higher involving lands other than tribal lands dealt with in the exception contained in § 161.2(c) shall be referred to the Office of the Assistant Secretary of the Interior for Water and Power Resources or such other agency as may be designated for the area involved, for consideration of the relationship of the proposed project to the power development program of the United States. Where the proposed project will not conflict with the program of the United States, the Secretary, upon notification to that effect, may then proceed to act upon the application. In the case of necessary changes respecting the pro-

posed location, construction, or utilization of the project in order to eliminate conflicts with the power development program of the United States, the Secretary shall obtain from the applicant written consent to or compliance with such requirements before taking further action on the application.

[FR Doc.71-10930 Filed 7-30-71;8:45 am]

## Title 26—INTERNAL REVENUE

### Chapter I—Internal Revenue Service, Department of the Treasury

#### SUBCHAPTER A—INCOME TAX

[T.D. 7135]

#### PART 1—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1953

##### Extension of Time for Filing Elections To Amortize Certain Pollution Control Facilities

In order to extend the time for filing certain elections under section 169 of the Internal Revenue Code of 1954, paragraph (a) (2) and (3) of § 1.169-4 of the Income Tax Regulations (26 CFR Part 1) are hereby amended to read as follows:

#### § 1.169-4 Time and manner of making elections.

• • • • •

(a) *Election of amortization.* • • • • •

(2) *Special rule.* If the return for the taxable year in which falls the first month of the 60-month amortization period to be elected is filed before November 16, 1971, without making the election for such year, then on or before December 31, 1971 (or if there is no State certifying authority in existence on November 16, 1971, on or before the 90th day after such authority is established), the election may be made by a statement attached to an amended income tax return for the taxable year in which falls the first month of the 60-month amortization period so elected. Amended income tax returns or claims for credit or refund must also be filed at this time for other taxable years which are within the amortization period and which are subsequent to the taxable year for which the election is made. Nothing in this paragraph should be construed as extending the time specified in section 6511 within which a claim for credit or refund may be filed.

(3) *Other requirements and considerations.* No method of making the election provided for in section 169(a) other than that prescribed in this section shall be permitted on or after May 18, 1971. A taxpayer which does not elect in the manner prescribed in this section to take amortization deductions with respect to a certified pollution control facility shall not be entitled to such deductions. In the case of a taxpayer which elects prior to May 18, 1971, the statement required by subparagraph (1) of this paragraph